

1329.203

Subpart 1329.2—Federal Excise Taxes

1329.203 Other Federal tax exemptions.

1329.203-70 DOC Federal tax exemption.

(a) The Office of Acquisition Management has obtained a permit from the U.S. Bureau of Alcohol, Tobacco, Firearms and Explosives enabling DOC and its contractors to purchase spirits (*e.g.*, specially denatured spirits) tax-free for non-beverage Government use.

(b) When purchasing spirits for non-beverage use by DOC personnel, the contracting officer shall attach a copy of the permit to the contract. Upon receipt of the spirits, the contractor shall return the permit to the contracting officer unless future orders are anticipated.

Subpart 1329.3—State and Local Taxes

1329.303 Application of State and local taxes to government contractors and subcontractors.

The designee authorized to review a proposed designation of a contractor as an agent of the Government is set forth in CAM 1301.70.

PART 1330—COST ACCOUNTING STANDARDS ADMINISTRATION

Subpart 1330.2—CAS Program Requirements

Sec.

1330.201 Contract requirements.

1330.201-5 Waiver.

1330.202 Disclosure requirements.

1330.202-2 Impracticability of submission.

AUTHORITY: 41 U.S.C. 414; 48 CFR 1.301-1.304.

SOURCE: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

Subpart 1330.2—CAS Program Requirements

1330.201 Contract requirements.

1330.201-5 Waiver.

The designee authorized to waive the applicability of Cost Accounting

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Standards for a particular contract or subcontract is set forth in CAM 1301.70.

1330.202 Disclosure requirements.

1330.202-2 Impracticability of submission.

The DOC Head of Agency for Procurement is authorized to determine that it is impractical to secure a Disclosure Statement, although submission is required, and to authorize contract award without obtaining the Statement.

PART 1331—CONTRACT COST PRINCIPLES AND PROCEDURES

Subpart 1331.1—Applicability

Sec.

1331.101 Objectives.

Subpart 1331.2—Contracts With Commercial Organizations

1331.205 Selected costs.

1331.205-6 Compensation for personal services.

1331.205-32 Precontract costs.

1331.205-70 Duplication of effort.

AUTHORITY: 41 U.S.C. 414; 48 CFR 1.301-1.304.

SOURCE: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

Subpart 1331.1—Applicability

1331.101 Objectives.

The designee authorized to approve individual deviations concerning cost principles is set forth in CAM 1301.70.

Subpart 1331.2—Contracts With Commercial Organizations

1331.205 Selected costs.

1331.205-6 Compensation for personal services.

The designee authorized to waive cost allowability limitations under certain circumstances regarding compensation of foreign nationals is set forth in CAM 1301.70.

1331.205-32 Precontract costs.

If precontract costs are anticipated, pursuant to negotiations and in anticipation of contract award, insert clause